



# Fixing Business Rule Errors

## Free File Fillable Forms

This Document will assist you with resolving your Business Rule Errors. However, if you have Business Rule X0000-005, you must use [Fixing Your XML](#) Error instead of this document.

Use this document to search for your Business Rule number. For example, if you have Business Rule F1040-502, copy and paste “F1040-502” into the search box.

### Do This:

- Hold down your Ctrl Key, hit the F key and your search box will appear
- Copy and paste your Business Rule number into the search box and hit your “Enter Key”
- This document is searched for your Business Rule
- Your solution will appear in the box to the right of the Business Rule

If your search does not locate the Business Rule or the solution does not work for you, [click here](#).



FREE FILE FILLABLE FORMS

Fixing Business Rule Errors

The table below is searched for the Business Rules (left) and solutions (right).

| Business Rule   | Possible Solution(s)  |
|---|---|
| <b>Business Rule F1040-003-01</b><br>If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: [ Line 4 'QualifyingNameForHOH' and Line 4 'QualifyingHOHSSN' ], Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfOtherDepdListedCnt'.    | <p>There is a problem with your Head of Household filing status.</p> <p>When Head of Household is checked (line 4), then you must enter the name and social security number of the qualifying child who is not your dependent (line 4) or have who complete line 6c with the name(s) of your dependent(s).</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-011-01</b><br>Form 1040, Line 6c(2), each 'Dependent SSN' provided must be unique among all the dependent SSNs in Line 6c(2) Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1]/efile:DependentSSNIssue.   | <p>Form 1040 or 1040A Dependent SSN Issue</p> <p>Two or more dependents SSN's, shown on line 6c column (2), are the same. Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule F1040-020-01</b><br>Form 1040, Line 17 'RentalRealESTAmt' must be equal to non-zero amount from Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Line 41 'TotalSupplIncomeOrLossAmt'. If both Schedule E (Form 1040), Line 26 and Line 41 have non-zero values, then Form 1040, Line 17 must be equal to Schedule E (Form 1040), Line 41. | <p>Form 1040 Line 17</p> <p>Line 17 does not equal the amount on Schedule E line 26 or line 41. There are two reasons for this: (1) You did not attach a Schedule E or (2) Your Schedule E was not complete; therefore, did not attach to your return.</p> <p>Review the instructions for Form 1040 line 17 and Schedule E. Access your Schedule E and complete it. The amount from Schedule L line 26 or 41 should transfer to line 17 of the Form 1040. Print the return. If Schedule E does not print, it is not completed.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-021-01</b><br>If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.   | <p>Form 1040 Line 40</p> <p>You included Schedule A in your return; however, Form 1040 line 40 doesn't reflect what's on your Schedule A line 29. Review your return and correct any errors.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-031</b><br>If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be   | <p>Form 1040, Line 13 Error.</p> <p>The return has Scheduled D attached. The checkbox on line 13 is checked,</p>  |

| Business Rule   | Possible Solution(s)   |
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| present in the return.  | <p>which means that Schedule D is not required. When the checkbox is checked, you cannot attach Schedule D.</p> <p>Review the instructions for Form 1040, Line 13, make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-032</b><br>If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.   | <p>Form 1040 – Capital Gain or Loss</p> <p>When there is an entry on line 13, then you must check the box or attach a Schedule D with your return.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule F1040-034-03</b><br>Form 1040, Line 64 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or '1065 SCHEDULE K-1' or '1120S SCHEDULE K-1' in [OtherWithholdingStatement] attached to Form 1040, Line 64 and (2) all of the Forms W-2, Line 2 'WithholdingAmt' and (3) all of the Forms W-2G, Line 2 'FederalIncomeTaxWithheldAmt' and (4) Form 8959, Line 24 'AddlMedcrRRTTaxWithholdingAmt'. When evaluating this, a tolerance of \$5.00 is allowed.<br>Field/Xpath: /efile: Return/efile: ReturnData/efile: IRS1040/efile: WithholdingTaxAmt | <p>There is a problem with your federal withholding. The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents.</p> <ol style="list-style-type: none"> <li>Each paper W2, W2-G and 1099R you received must have a corresponding electronic W2, W2-G or 1099R. Enter the withholding amounts from these sources into Step 2 Section 2 Box A.</li> <li>If you have federal tax withholding from other 1099's or K1-s, total the amount of the federal withholding from all of these sources and put the total of those federal income tax withholdings in Step 2 Section 2 Box B.</li> <li>If you have withholding from Form 8959, enter this withholding amount into Step 2 Section 2 Box C.</li> </ol> <p>Many mistakes occur because the amounts you enter for withholdings do not match the paper documents. Make sure your paper documents match what you have entered for your W-2's, W2-G's and 1099-R's. Use the withholding from your paper documents when entering information into Step 2 Section 2 Boxes A and B.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule F1040-035-03</b><br>If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 76b 'RoutingTransitNumber', Line 76c 'BankAccountTypeCd', Line 76d 'DepositorAccountNumber'.<br>Field/Xpath: /efile: Return/efile: ReturnData/efile: IRS1040/efile: RoutingTransitNumber   | <p>If you want to direct deposit your refund, the information on lines 76b (routing transit number), 76c (bank account type – checking or savings) and 76d (your account number) must be completed.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-042</b><br>If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.   | <p>Form 1040, Line 20b error.</p> <p>If there is an amount on Form 1040, line 20b, you must also have an amount on Form 1040, Line 20a. Additionally, the amount on Form 1040, Line 20b must always be a smaller than the amount on Form 1040, Line 20a.</p>   |

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|  | Review the instructions for line 20, make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>Business Rule F1040-044</b><br>If Form 1040, Line 16a or Line 16b has a non-zero value, then both amounts cannot be equal.<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040/efile:PensionsAnnuitiesAmt Issue :   | Pensions Annuities Received (Form 1040, Line 16a) must not equal Taxable Amount (Line 16b). If line 16a equals line 16b, delete the information on line 16a and re-submit your return. Make sure you include the current date (under your birth date) in Step 2. Pensions Annuities Received (Form 1040A, Line 12a) must not equal Taxable Amount (Line 12b). If line 12a equals line 12b, delete the information on line 12a and re-submit your return. Make sure you include the current date (under your birth date) in Step 2. Also, if you are making an electronic payment you must re-date that section.  |
| <b>Business Rule F1040-050</b><br>If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a non-zero value.  | Form 1040 – Capital Gain or Loss<br><br>When you check the box on line 13 you must also have an amount on line 13.<br><br>Remove the check in the box or place an amount on line 13.<br><br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>Business Rule F1040-055-01</b><br>If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 or Form 2106-EZ must be attached to Line 24. The following information may help you determine the form at issue:<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040/efile:BusExpnsReservistsAndOthersAmt | To attach a form or schedule to your return: • Click the 'Add/View' button located at the line where the information from that form will go • Input the information into the form or schedule and use the 'Do the Math' button when necessary • Click 'Done with this Form' when finished. IMPORTANT: Make sure your number entries have been reported on the attached form and have successfully transferred to where they need to be reported, either your main form or another attached form. A form will not attach another form until there is a link. The form will now attach to your tax return. To check which forms you currently have attached, print the return. Forms that are missing (except W2's W2G and 1099-R) indicate they are not attached.<br>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section. |
| <b>Business Rule F1040-067-04</b><br>If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 496, then Schedule EIC (Form 1040A or 1040) must be present in the return.   | The amount you have entered on line 64a requires you to complete a Schedule EIC.<br><br>Review the instructions for line 64a and reduce the amount or complete Schedule EIC. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>Business Rule F1040-076-01</b><br>Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1]/efile:DependentSSNIssue :                          | For a dependent to be eligible for the child tax credit, the dependent relationship must spelled correctly and the dependent must be your son, daughter, adopted child, grandchild, sister, brother, niece, nephew or foster child, stepchild, stepbrother, stepsister, half brother, half sister and be under age 17.<br><br>Make any necessary corrections to the dependent relationships on your return.  |

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|  | <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040-077-01</b><br/>           If Form 1040, Line 52 'ChildTaxCreditAmt' or Line 67 'AdditionalChildTaxCreditAmt' has a nonzero value, then the sum of Line 52 and Line 67 cannot exceed an amount equal to \$1000 times the number of qualifying children.</p>   | <p>The total amounts you entered on Form 1040 line 52 (Child Tax Credit) and/or line 67 (Additional Child Tax Credit) exceeds the allowable amount, as indicated by the number of your qualifying children.</p> <p>Review the instructions for Form 8812 and your entries for lines 52 and/or 67.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040-080-01</b><br/>           Form 1040, Line 21 'TotalOtherIncomeAmt' must be equal to the sum of all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21.</p>   | <p>Line 21 states: "Other Income. List type and amount." After the word "amount," there are two small grey areas, to enter this information. To fix the problem, enter a description of income in the first grey area and enter the amount in the second grey area. Select "Do the Math."</p> <p>Make the correction and transmit your return again. Before you transmit again, make sure you place the current date in Step 2 Section 4. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040-111-01</b><br/>           The total number of Dependent Name Controls that has a value on Form 1040, Line 6c must be equal to the sum of the following: Line 6c 'ChldWhoLivedWithYouCnt', Line 6c 'ChldNotLivingWithYouCnt' and Line 6c 'OtherDependentsListedCnt'<br/>           Field/Xpath:<br/>           /efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1]/efile:DependentNameControllIssue :</p> | <p>Form 1040 – The number of dependents listed on line 6c must equal the total of the following amounts on line 6c:</p> <p>Number of Children Who Lived with You, plus the Number of Children Not Living with You, plus the Number of other Dependents listed.</p> <p>Make sure the boxes associated with your dependents properly reflect the number of dependents you are claiming.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040-195</b><br/>           Form 1040, Line 12 must be equal to the sum of all Schedule C (Form 1040), Line 31 and the sum of all Schedule C-EZ (Form 1040) Line 3.<br/>           Field/Xpath:<br/>           /efile:Return/efile:ReturnData/efile:IRS1040/efile:BusinessIncomeLossAmtIssue :</p>  | <p>Form 1040, Line 12 – (Business Income or Loss Amount) must be equal to the sum of all Schedule C, Line 31 (Net Profit or Loss Amount) and the sum of all Schedule C-EZ Line 3 (Net Profit Amount).</p> <p>If you are using Schedule C-EZ, you must complete Part I, line A and Part II, line 1 of your C-EZ. If Part II, line 3 of your C-EZ is a negative amount, you must use Schedule C instead of a C-EZ.</p> <p>Review the totals of your Schedule C's and C-EZ's to make sure everything is recorded on Form 1040, Line 12. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule F1040-197</b><br/>           If Form 1040, Line 58 has a non-zero value, then Line 58 must be equal to the sum of the following lines on Form 5329:</p>  | <p>Form 1040 line 58 and/or Form 5329 Input Error</p> <p>Your return rejected for one or more of these reasons:</p>  |

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| <p>Line 4, Line 8, Line 17, Line 25, Line 33, Line 41, Line 49 and Line 53.<br/>:Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040/efile:TaxOnIRAsAmtIssue :</p>  | <ul style="list-style-type: none"> <li>• You failed to attach Form 5329</li> <li>• Your Form 5329 has errors on one or more of these lines: 4, 8, 17, 25, 33, 41, 49 or 53</li> <li>• Form 1040 line 58 has an invalid number</li> <li>• The tax literal field (small grey area) on Form 1040 line 58 is invalid</li> </ul> <p>Please read the instructions for Form 1040 and Form 5329 to determine if you need to include Form 5329 with your return. Also, review the instructions to determine what, if anything, you should put into the small grey area on Form 1040 line 58. If you are required to put something in that area, make your input exactly as instructed.</p> <p>Make all necessary corrections and resubmit your return by returning to Step 2 and clicking the e-file button again. Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule F1040-203-02</b><br/>Form 1040, Line 18<br/>'NetFarmProfitLossAmt' must be equal to the sum of all Schedule F (Form 1040), Line 34 'NetFarmProfitLossAmt' attached to Form 1040, Line 18.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040/efile:NetFarmProfitOrLossAmt</p>  | <p>Schedule F, line 34 Error</p> <p>Because there is more than one-way to calculate a loss for line 34, you must enter line 34 (profit or loss) yourself. Indicate a loss by placing a minus sign in front of your loss (e.g. -598).</p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040-235-01</b><br/>If Form 1040, Line 13 'Form8814Cd' has the value "FORM 8814", then Form 8814 must be present in the return.</p>  | <p>When you enter "FORM 8814" in the description area on line 13 and you have entered a corresponding Form 8814 amount, you must complete and attach Form 8814.</p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040-292-01</b><br/>If in [WagesNotShownSchedule] present in the return, 'WagesLiteralCd' has the value "F8919", the corresponding 'WagesNotShownAmt' must be equal to the sum of all Form 8919, Line 6<br/>'TotalWagesWithNoWithholdingAmt'.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS8919/efile:TotalWagesWithNoWithholdingAmt Issue :</p> | <p>Form 1040 line 7 Tax Literal Issue</p> <p>The two grey fields (Tax Literals) located to the left of the number 7 are specific to wages NOT reported on your W-2. If you have any wages that are not shown on your W-2 forms, you must use Form 8919 to report those wages.</p> <p>How to correct this error if you have wages that are not reported on Form W2:</p> <ul style="list-style-type: none"> <li>• Complete Form 8919</li> <li>• On Form 1040, enter F8919 in the left most grey area and enter the amount from Form 8919 line 6 in the second grey area.</li> </ul> <p>If all your wages are reported on your W2s, delete the information in the grey areas on Form 1040 line 7. In the first field to the left of the number 7, enter F8919. In the second field, enter the total from Line 6 of Form 8919</p> <p>Re-transmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time. Thank you for using Free File Fillable Forms. Also, if you are making an electronic</p> |

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| <b>Business Rule F1040-295</b><br>If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value, then Form 8917 must be attached to Line 34.   | <p>payment you must re-date that section.</p> <p>Form 1040, Line 34 Error</p> <p>When there is an entry on Form 1040, line 34, you must also attach Form 8917. Review the instructions for Form 1040, Line 34. If you should make an entry on that line, complete Form 8917. Print the return. If Form 8917 prints, it will attach to your return when you transmit.</p> <p>After making your corrections, submit your return again. Remember to put the current date on the Step 2 page before transmitting a second time. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-304</b><br>If Form 1040, Line 25 'HealthSavingsAccountDedAmt' has a non-zero value, then Form 8889 must be attached to Line 25.   | <p>Form 1040, Line 25 Error</p> <p>When there is an entry on Form 1040, line 25, you must also attach Form 8889. Review the instructions for Form 1040, Line 25. If you should make an entry on that line, complete Form 8889. Print the return. If Form 8889 prints, it will attach to your return when you transmit.</p> <p>After making your corrections, submit your return again. Remember to put the current date on the Step 2 page before transmitting a second time. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040-338</b><br>If Form 1040, Line 14 'form4684Cd' has the value "F4684", then Form 4684 must be present in the return.  | <p>When you enter "F4684" in the description area on line 14, you must complete and attach Form 4684.</p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule F1040-339-03</b><br>If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 6200. | <p>The number you entered on line 40 of Form 1040 does not match other information on your return.</p> <p>You entered your filing status as "Single" and checked checkbox 6a. You did not check anything on line 39. Schedule A is not attached to your return. Therefore, line 40 must equal \$6,200.</p> <p>If you intended to file Schedule A, review that form for completeness or it will not attach to your return. Make sure line 29 of Schedule A has your manual entry.</p> <p>Make all necessary adjustments.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule F1040-340-03</b><br>If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must                   | <p>There is a problem with Form 1040 Line 40.</p> <p>Line 40 must equal \$7,750 when your return reflects the following conditions:</p> <ul style="list-style-type: none"> <li>• Box 1, "Single" is checked</li> <li>• Box 6a is checked</li> <li>• Line 39b is not checked</li> <li>• Schedule A is not attached.</li> </ul> <p>Review your return and the instructions for each line that may have caused the rejection. If you intended to file a Schedule A, make certain it is complete so it will attach to your return.</p>   |

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| equal 7750.   | <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040-342-03</b><br/>           If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 12400.</p> | <p>The number you entered on line 40 of Form 1040 does not match other information on your return.</p> <p>You entered your filing status as “Married filing jointly” and checked checkboxes 6a and 6b. You did not check anything on line 39. Schedule A is not attached to your return. Therefore, line 40 must equal \$12,400. If you intended to file Schedule A, review that form for completeness or it will not attach to your return. Make sure line 29 of Schedule A has your manual entry.</p> <p>Make all necessary adjustments. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040-343-02</b><br/>           If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 13600.</p>       | <p>There is a problem with Form 1040 Line 40.</p> <p>Line 40 must equal \$13,600 when your return reflects the following conditions:</p> <ul style="list-style-type: none"> <li>• Box 2, “Married filing jointly” is checked</li> <li>• Box 6a and 6b are checked</li> <li>• The number 1 is entered on Line 39a</li> <li>• Line 39b is not checked</li> <li>• Schedule A is not attached.</li> </ul> <p>Review your return and the instructions for each line that may have caused the rejection. If you intended to file a Schedule A, make certain it is complete so it will attach to your return.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule F1040-344-02</b><br/>           If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 14800.</p>       | <p>There is a problem with Form 1040 Line 40.</p> <p>Line 40 must equal \$14,800 when your return reflects the following conditions:</p> <ul style="list-style-type: none"> <li>• Box 2, “Married filing Jointly” is checked</li> <li>• Boxes 6a and 6b are checked • Line 39a has the “2” as the value</li> <li>• Line 39b is not checked</li> <li>• Schedule A is not attached</li> </ul> <p>Review your return and the instructions for each line that may have caused the rejection. If you intended to file a Schedule A, make certain it is complete so it will attach to your return.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>           |
| <p><b>Business Rule F1040-350-03</b><br/>           If Form 1040, Line 4 checkbox "Head of</p>  | <p>You entered your filing status as “Head of Household” and checked checkbox 6a. You did not check anything on line 39. Schedule A is not attached to your</p>   |



| Business Rule  | Possible Solution(s)   |
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| Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 9100.  | <p>return. Therefore, line 40 must equal \$9,100.</p> <p>If you intended to file Schedule A, review that form for completeness or it will not attach to your return. Make sure line 29 of Schedule A has your manual entry.</p> <p>Make all necessary adjustments.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040-414-01</b></p> <p>If Form 1040, Line 6c(2) 'DependentSSN' has an ITIN and Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked for that dependent, and Line 52, 'ChildTaxCreditAmt' has a non-zero value, then Schedule 8812 (Form 1040A or Form 1040) must be present in the return.</p>   | <p>Form 1040, Line 6c(2)</p> <p>You have entered an Individual Taxpayer Identification Number (ITIN) for a dependent, checked the “Child Tax Credit” box (Line 6c column 4) associated with that dependent and entered an amount on line 52. When claiming the Child Tax Credit for a dependent with an ITIN, you must complete and attach Schedule 8812</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040-512</b></p> <p>Each Dependent’s SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.</p> <p>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1]/efile:DependentSSN</p>  | <p>The SSN of a dependent you have listed on your return is the primary or secondary SSN on another return, according to returns the IRS has already received. Review the dependents SSN’s on your return to ensure the SSN are correct on the return. Match each SSN with the Social Security card issued for each dependent.</p> <p>Make necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> <p>If the SSN’s are correct, you will need to print and file the tax return on paper. Additional information is available from the Customer Service Help Desk at 1-800-829-1040.</p> |
| <p><b>Business Rule F1040-524-01</b></p> <p>If 'PINTypeCd' in the Return Header has the value “Self-Select On-Line” and Form 1040, Line 2 checkbox “Married filing jointly” is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryBirthDt' in the Return Header must match the e-File database.</p>  | <p>There is a problem with the “Taxpayer’s” Date of Birth in Step 2 Section 4. Make sure you enter the correct birth date, in the correct format, in the correct space.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040-525-02</b></p> <p>If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' does not have a value, then 'PrimaryBirthDt' in the Return Header must match the e-File</p> | <p>There is a problem with the “Taxpayer’s” Date of Birth in Step 2 Section 4. Make sure you enter the correct birth date, in the correct format, in the correct space.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |

| Business Rule  | Possible Solution(s)  |
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| database.  |   |
| <b>Business Rule F1040-526-02</b><br>If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDeathDt' does not have a value, then 'SpouseBirthDt' in the Return Header must match the e-File database | <p>There is a problem with the “Spouse” Date of Birth in Step 2 Section 4. Make sure you enter the correct birth date, in the correct format, in the correct space.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule F1040A-004-01</b><br>The total number of Dependent Name Controls that has a value on Form 1040A, Line 6c must be equal to the sum of the following: Line 6c 'ChldWhoLivedWithYouCnt' and Line 6c 'ChldNotLivingWithYouCnt' and Line 6c 'OtherDependentsListedCnt'.<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:DependentInformations/efile:DependentNameControllIssue :  | <p>Form 1040A – The number of dependents listed on line 6c must equal the total of the following amounts on line 6c: Number of Children Who Lived with You, plus the Number of Children Not Living with You, plus the Number of other Dependents listed. Make sure the boxes associated with your dependents properly reflect the number of dependents you are claiming. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule F1040A-006-01</b><br>If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Form 1040 A, [Line 4 'QualifyingHOHNM' and Line 4 'QualifyingHOHSSN'] or Line 6c 'ChldWhoLivedWithYouCnt' or Line 6c 'OtherDependentsListedCnt'.   | <p>You have selected Head of Household as your filing status (checkbox 4 is checked) and there must be someone on your return who qualifies you for this filing status. You must report the qualifying person in one of these areas.</p> <ul style="list-style-type: none"> <li>• Enter the child’s name and SSN in the grey areas located under checkbox 4</li> <li>• Complete your dependent’s information in 6c and check the appropriate boxes for children who lived with you or did not live with you.</li> </ul> <p>Read the instructions on filing status and dependents. Make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule F1040A-016-01</b><br>Each 'DependentSSN' that has a value on Form 1040A, Line 6c(2) must be unique among all the dependent SSNs in Line 6c(2).<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:DependentInformations[4]/efile:DependentSSN Issue :   | <p>Each Dependent’ SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN).</p> <p>Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse’s SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule F1040A-017-01</b><br>Each ‘Dependent SSN’ that has a value on Form 1040A, Line 6c(2) must not be equal to ‘Primary SSN’ or ‘Spouse SSN’ in the Return Header. Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:DependentInformations[4]/efile:DependentSSN Issue :   | <p>Each Dependent’ SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse’s SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>   |

| Business Rule   | Possible Solution(s)   |
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| <b>Business Rule F1040A-029</b><br>The sum of all Forms W-2, Line 1 'WagesAmt' must not be greater than Form 1040A, Line 7 'WagesSalariesAndTipsAmt'. When evaluating this, a tolerance of \$5.00 is allowed.   | <p>Also, if you are making an electronic payment you must re-date that section.</p> <p>Form 1040A, Line 7 Error</p> <p>The amount entered on Form 1040A, Line 7 is less than the total amount shown on Line 1 of all the W-2's you entered. Check Box 1 of the W-2s you entered against your paper W2's. Add Box 1 of all your W-2s and check that against your entry on Form 1040A, Line 7.</p> <p>Make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule F1040A-030</b><br>Form 1040A, Line 36, Withholding Tax Amount, must be equal to the sum of the following: (1) all Withholding Amount in the Other Withholding Statement attached to Form 1040A, Line 36 and (2) all of the Forms W-2, Line 2, Withholding Amount. When evaluating this, a tolerance of \$5.00 is allowed.<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:WithholdingTaxAmt Issue :                 | <p>There is a problem with your federal withholding. The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents.</p> <ol style="list-style-type: none"> <li>Each paper W2, W2-G and 1099R you received must have a corresponding electronic W2, W2-G or 1099R. Enter the withholding amounts from these sources into Step 2 Section 2 Box A.</li> <li>If you have federal tax withholding from other 1099's or K1-s, total the amount of the federal withholding from all of these sources and put the total of those federal income tax withholdings in Step 2 Section 2 Box B.</li> </ol> <p>Many mistakes occur because the amounts you enter for withholdings do not match the paper documents. Make sure your paper documents match what you have entered for your W-2's, W2-G's and 1099-R's. Use the withholding from your paper documents when entering information into Step 2 Section 2 Boxes A and B.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule F1040A-040</b><br>If Form 1040A, Line 12a or Line 12b has a non-zero value, then both amounts must not be equal. Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:PensionsAnnuitiesAmtIssue   | <p>Form 1040A, Lines 12a &amp; 12b</p> <p>You have made an input error for Pensions and Annuities. According to the instructions:<br/>           Form 1040A, line 12a cannot equal line 12b If those amounts are equal, delete the amount on line 12a. Leave the amount you have on line 12b. Unless instructed to do so, do not input any information in the grey area to the left of line 12b.</p> <p>Once you make your correction, submit your return again. Make sure you include the current date (under your birth date) in Step 2. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule F1040A-066-01</b><br>For each dependent that has a value on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding Line 6c(3) 'DependentRelationshipCd' must have one of the following values:<br>"STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "SON" or "DAUGHTER". | <p>You have selected a dependent relationship that is not eligible for the Child Tax Credit. These are the only relationships eligible: "STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER"</p> <p>Review the information you entered in 6c(3) and 6c(4) and make your corrections.</p> <p>Once you make your correction, submit your return again. Make sure you</p>   |

| Business Rule   | Possible Solution(s)  |
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| .   | include the current date (under your birth date) in Step 2. Also, if you are making an electronic payment you must re-date that section.  |
| <b>Business Rule F1040A-067-01</b><br>For each dependent that has a value on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17   | <b>Child Tax Credit Eligibility Issue</b><br><br>The dependents listed on Form 1040A, Line 6c, must be under the age of 17 in order to qualify for the Child Tax Credit. Review the dependents listed on 6c and uncheck the checkbox in 6c (4) for each child over the age of 17.<br><br>The child must be under the age of 17 at the end of the calendar year shown on your return. Form 1040A Instructions for line 6c (4), make your corrections and submit your return again.<br><br>Make sure you include the current date (under your birth date) in Step 2. Also, if you are making an electronic payment you must re-date that section.   |
| <b>Business Rule F1040A-068-01</b><br>If Form 1040A, Line 35 'ChildTaxCreditAmt' or Line 43 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 35 and Line 43 must not be greater than an amount equal to 1000 times the number of qualifying children.<br><br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:ChildTaxCreditAmt  | <b>Child Tax Credit Issue</b><br><br>If one or more of your dependents qualify you to receive the child tax credit (amount shown on line 35 and 43) then you must check line 6c, column 4 for each qualifying dependent.<br><br>Additionally, the sum of lines 35 and 43 cannot be more than \$1,000 for each qualifying dependent. For example, if you have 3 qualifying dependents, the amount on line 35 plus the amount on line 43 cannot exceed \$3,000.<br><br>Please review the form instructions for line 6c column 4, line 35 and line 43. Make the necessary corrections and resubmit. Re-transmit your return by clicking the e-file button again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section. |
| <b>Business Rule F1040A-186-01</b><br>If any of the following Form 1040A fields have a value, then all of these fields must have a value: Line 48b 'RoutingTransitNum' or Line 48c 'BankAccountTypeCd' or Line 48d 'DepositorAccountNum'.<br>Field/Xpath:<br>/efile:Return/efile:ReturnData/efile:IRS1040A/efile:RoutingTransitNumber   | If you want to direct deposit your refund, the information on lines 48b (routing transit number), 48c (bank account type – checking or savings) and 48d (your account number) must be completed.<br><br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>Business Rule F1040A-340-03</b><br>If Form 1040A, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 7750 | There is a problem with Form 1040A Line 24.<br><br>Line 40 must equal \$7,750 when your return reflects the following conditions: <ul style="list-style-type: none"> <li>• Box 1, “Single” is checked</li> <li>• Box 6a is checked</li> <li>• The number 1 is entered in Box 23a</li> <li>• Box 23b is not checked</li> <li>• There is nothing entered on line 24.</li> </ul> Review your return and the instructions for each line that may have caused the rejection. Make the corrections and submit you return. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>Business Rule F1040A-414-01</b>  | Form 1040A, Line 6c(2) Error  |

| Business Rule   | Possible Solution(s)   |
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| <p>If Form 1040A, Line 6c(2) 'DependentSSN' has an ITIN and Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked for that dependent, and Line 35 'ChildTaxCreditAmt' has a non-zero value, then Schedule 8812 (Form 1040A or Form 1040) must be present in the return.</p>   | <p>You have entered an Individual Taxpayer Identification Number (ITIN) for a dependent, checked the “Child Tax Credit” box (Line 6c column 4) associated with that dependent and entered an amount on line 35. When claiming the Child Tax Credit for a dependent with an ITIN, you must complete and attach Schedule 8812</p> <p>Make your correction(s). Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040A-524-01</b><br/>If 'PINTypeCd' in the Return Header has the value “Self-Select On-Line” and Form 1040A, Line 2 checkbox “Married filing jointly” is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryBirthDt' in the Return Header must match the e-File database.</p>  | <p>There is a problem with the “Taxpayer’s” Date of Birth in Step 2 Section 4. Make sure you enter the correct birth date, in the correct format, in the correct space.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040A-525-02</b><br/>If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' does not have a value, then 'PrimaryBirthDt' in the Return Header must match the e-File database<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnHeader/efile:Father[1]/efile:PrimarySSN</p> | <p>There is a problem with the “Taxpayer’s” Date of Birth in Step 2 Section 4. Make sure you enter the correct birth date, in the correct format, in the correct space.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040A-526-02</b><br/>If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDeathDt' does not have a value, then 'SpouseBirthDt' in the Return Header must match the e-File database.</p>   | <p>There is a problem with the “Spouse” Date of Birth in Step 2 Section 4. Make sure you enter the correct birth date, in the correct format, in the correct space.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040EZ-008</b><br/>Form 1040EZ, Line 7 must be equal to the sum of the following: (1) all 'Withholding Amount' in [Other Withholding Statement] attached to Form 1040EZ, Line 7 and (2) all of the Forms W-2, Line 2 'Withholding Amount'. When evaluating this a tolerance of \$5.00 is allowed.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:WithholdingTaxAmtIssue :</p>   | <p>There is a problem with your federal withholding. The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents.</p> <ol style="list-style-type: none"> <li>Each paper W2, W2-G and 1099R you received must have a corresponding electronic W2, W2-G or 1099R. Enter the withholding amounts from these sources into Step 2 Section 2 Box A.</li> <li>If you have federal tax withholding from other 1099's or K1-s, total the amount of the federal withholding from all of these sources and put the total of those federal income tax withholdings in Step 2 Section 2 Box B.</li> </ol> |

| Business Rule   | Possible Solution(s)  |
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|   | <p>Many mistakes occur because the amounts you enter for withholdings do not match the paper documents. Make sure your paper documents match what you have entered for your W-2's, W2-G's and 1099-R's. Use the withholding from your paper documents when entering information into Step 2 Section 2 Boxes A and B.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1040EZ-009</b><br/>The sum of all Forms W-2, Line 1 'WagesAmt' must not be greater than Form 1040EZ, Line 1 'WagesSalariesAndTipsAmt'. When evaluating this, a tolerance of \$5.00 is allowed.</p>   | <p>Form 1040EZ, Line 1 Error</p> <p>The amount entered on Form 1040EZ, Line 1 is less than the total amount shown on Box 1 of all the W-2's you entered. Check Box 1 of the W-2s you entered against your paper W2's. Add Box 1 of all your W-2s and check that against your entry on Form 1040EZ, Line 1.</p> <p>Make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>                             |
| <p><b>Business Rule F1040EZ-010-01</b><br/>If any of the following Form 1040-EZ fields have a value, then all of these fields must have a value: Line 13b 'RoutingTransitNum' and Line 13c 'BankAccountTypeCd' and Line 13d 'DepositorAccountNum'.</p>                      | <p>If you want to direct deposit your refund, the information on lines 13b (routing transit number), 13c (bank account type – checking or savings) and 13d (your account number) must be completed.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040EZ-016-01</b><br/>If Form 1040EZ, Line 5 checkbox is not checked and 'Spouse SSN' in the Return Header does not have a value, then Line 5 must be equal to \$10,000<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040EZIssue :</p> | <p>The amount you have claimed for the personal exemption on line 5 does not match your filing status. Review the instructions for Form 1040-EZ. Access your return, make your correction and re-submit your return. Make sure you include the current date (under your birth date) in Step 2.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F1040EZ-016-03</b><br/>If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is not checked and 'SpouseSSN' in the Return Header does not have a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must be equal to 10150</p>                                   | <p>There is a problem with line 5 of Form 1040EZ.</p> <p>When the return is not filed jointly and the “You” box is not checked on line 5, then the amount on line five must be \$10,150. Review the form instructions for line 5. If you are filing a joint return, enter the spouse information in the header of the return.</p> <p>When you have made all corrections, submit the return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule F1040EZ-017-03</b><br/>If Form 1040EZ, Line 5 checkboxes 'PrimaryClaimAsDependentInd' and 'SpouseClaimAsDependentInd' are not checked and 'SpouseSSN' in the Return Header has a value, then Line 5</p>   | <p>There is a problem with the amount you are claiming as an exemption on Form 1040EZ</p> <p>Review the instructions for line 5 of the form. If appropriate, check the boxes for “self” or “spouse” and put the appropriate amount on line 5.</p>   |

| Business Rule  | Possible Solution(s)  |
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| <p>'CombStdDedAndPrsnlExemptAmt' must be equal to 20300.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040EZIssue :</p>  | <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040EZ-019-03</b><br/>If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is checked and 'SpouseSSN' in the Return Header does not have a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must not be greater than 6200.</p>  | <p>There is a problem with the amount you are claiming as an exemption on line 5 of Form 1040EZ<br/>Your return has the checkbox for “self” checked and there is no spouse on the return; therefore, line 5 cannot exceed \$6,200.</p> <p>Review the instructions for line 5 of the form and may the necessary correction(s).</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1040EZ-510</b><br/>If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is not checked, then 'PrimarySSN' in the Return Header must not be equal to a 'DependentSSN' on another tax return.</p>   | <p>The Primary SSN on this return is a dependent SSN on another tax return.</p> <p>This usually happens when a parent or guardian has filed a return and claimed you as their dependent. If someone else can legally claim you as his or her dependent on his or her return, you should check the “You” checkbox on line 5 of Form 1040EZ and calculate your exemption by using the worksheet.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> <p>If no one should be able to claim you as a dependent on his or her return, call 1800-829-1040.</p> |
| <p><b>Business Rule F1040EZ-524-01</b><br/>If 'PINTypeCd' in the Return Header has the value “Self-Select On-Line” and Form 1040EZ, filing status is not “Married filing jointly” ('SpouseSSN' does not have a value in the Return Header), then 'PrimaryBirthDt' in the Return Header must match the e-File database.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnHeader/efile:Father[1]/efile:PrimarySSNIssue :</p> | <p>The date of birth you entered on this return does not match what the IRS has in its files for you. The IRS receives this information from the Social Security Administration. Go to STEP 2 and check the date of birth you entered for the Primary and Secondary taxpayers.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F1099R-502-02</b><br/>Form 1099-R, 'PayerEIN' must match data in the e-File database.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1099R[2]/efile:PayerFederalIdNumber Issue :</p>   | <p>Form 1099-R, the 'Payer Federal ID Number' does not match data in the e-File Database. Review the information you have entered. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F1116-003</b><br/>If for any country in Form 1116, Part II, column (n) 'OtherCurrencyTaxPaidAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n)Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1116/efile:ForeignTaxCreditSource/efile:OtherCurrencyTaxPaidAmt Issue :</p>   | <p>Form 1116 Statement</p> <p>If you are taking a credit for other foreign taxes paid or accrued in Part II, box n, then you must attach a statement identifying these taxes. One of the limitations of the program is that you cannot use Free File Fillable Forms to e-file your return if you are required to attach a statement. This program does not support attaching miscellaneous pdf attachments. However, you will be</p>  |

| Business Rule   | Possible Solution(s)  |
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|   | <p>able to use the program to complete, print and mail in the return.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F2441-016</b><br/>If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a non-zero value, then one of the following must have a value on Line 1c: 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrngCareProviderCd' or 'DueDiligenceCd'.</p> | <p>Form 2441 Line 1a or 1c</p> <p>Childcare providers must have a Social Security Number (SSN) or an Employer Identification Number (EIN) for you to use this form. The form will not accept anything but a SSN or EIN in 1c. If you need to enter something other than a SSN or EIN, you will not be able to e-file your return with Form 2441.</p> <p><b>Solution 1-</b> Line 1a has incomplete information about the provider: Line 1a has a field to enter a person's first name "First" and below that a field to enter the person's last name or the name of the business "Last or Business." If your provider is a person (with a SSN) you must provide the person's last name in the correct field. If your provider is a business (an EIN) enter the business name in the second field.</p> <p><b>Solution 2-</b> Line 1c is missing the Employer Identification Number (EIN) or the Social Security Number (SSN) of the childcare provider. Make sure you have an EIN or SSN for each provide you list in column 1a.</p> <p>Make your corrections and submit the return again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule F2441-524</b><br/>Form 2441, Part II, Line 2(a) each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.</p>  | <p>There is a problem with the information on Form 2441, Line 2.</p> <p>The name(s) and the SSN's(s) of qualifying persons listed on Form 2441, line 2(a) and 2(b) do not match our records. Carefully review the last name(s) entered and the associated SSN against the social security card of the qualifying person. If they match, call 1800-829-1040 for instructions. Otherwise, make your corrections and submit the return again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F8863-001-04</b></p> <p>Each 'StudentSSN' that has a value on Form 8863, Line 21 must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.</p>   | <p>Social Security Numbers on Form 8863 do not match SSN's on the tax return.</p> <p>Each student's SSN entered on Form 8836, Line 21, must match the Primary SSN, the Spouse SSN or a dependent's SSN on the main 1040 form. Check the SSN's on line 21 of Form 8863 against the SSN's in the return header and lines 6c (2).</p> <p>Make your correction(s) and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F8863-019</b></p>   | <p>Form 8863, Line 22a (2) or Line 22a (4) Error.</p>   |



| Business Rule   | Possible Solution(s)  |
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| <p>For each 'CurrentYear1098TReceivedInd' that has a choice of "Yes" indicated on Form 8863, Line 22a(2), the corresponding 'EIN' on Line 22a(4) must have a non-zero value.</p>  | <p>For each Form 8863 submitted, if you selected "Yes" on Line 22a (2), you must also have a corresponding Employer Identification Number (EIN) entered on Line 22a (4).</p> <p>Review the instructions for Form 8863, make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F8863-022</b><br/>If Form 8863, Line 1 'TentativeAmerOppCreditAmt' has a non-zero value, then it must not exceed the sum of all Line 30 'AmerOppCreditNetCalcExpnssAmt'.</p>  | <p>Form 8863 line 1 cannot exceed Form 8863 line 30.</p> <p>Review the instructions for Form 8863 for your entries. Many times, taxpayers forget to complete Part III of the form, per the instructions. Access Form 8863, make your corrections and submit your return again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F8863-024</b><br/>If Form 8863, Line 10 'TotalQualifiedExpensesAmt' has a non-zero value, then it must not exceed the sum of all Lines 31 'LifetimeQualifiedExpensesAmt'.</p>   | <p>The rejection is on Form 8863 Line 10. Since Line 31, Lifetime Learning Credit, is blank, Line 10 needs to be blank also. Please review the form and the form instructions and make the necessary corrections.</p> <p>Re-transmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule F8863-025</b><br/>If Form 8863, Line 30 'AmerOppCreditNetCalcExpnssAmt' has a non-zero value, then each of Line 24 'AcademicPdEligibleStudentInd' and Line 25 'PostSecondaryEducationInd' and Line 26 'DrugFelonyConvictionInd' must have a choice of "Yes" or "No" indicated.</p>  | <p>Form 8863 is missing information.</p> <p>You have entered an amount on line 30 of Form 8863; therefore, must check "Yes" or "No" on lines 24, 25 and 26. Review the instructions for Form 8863, make your correction(s) and submit the return again.</p> <p>Remember to put the current date on the Step 2 page before transmitting a second time. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule F8863-512-02</b><br/>For each student in Form 8863, Line 20 'StudentNameControlTxt' and Line 21 'StudentSSN' must match e-File database.</p>  | <p>Form 8863 is missing information or the information does not match our data.</p> <p>For each student shown on F8863, Lines 20 and 21 should reflect the last name and SSN shown on the student's social security card. Check the information you entered on these lines against each student's social security card. If the information is correct, call us at 1800-829-1040. Otherwise, make the correction(s) and resubmit your return.</p> <p>Remember to put the current date on the Step 2 page before transmitting a second time. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule F8917-001</b><br/>Each 'StudentSSN' on Form 8917, Line 1b must not be equal to 'StudentSSN' on Form 8863, Line 21. The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS8917/efile:Student/efile:StudentSSN</p> | <p>Matching student SSN's on Form 8917 and Form 8863.</p> <p>The return reflects the same student SSN for Form 8917, Line 1b and Form 8863, Line 21. The CAUTION at the top of Form 8917 states, "You <b><i>cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.</i></b>"</p>  |

| Business Rule   | Possible Solution(s)  |
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|   | <p>Review the instructions for both forms and make your correction(s).</p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>F1040-800</b><br>Form 1040, Line 69<br>'ReconciledPremiumTaxCreditAmt' must be equal to Form 8962, Line 26<br>'ReconciledPremiumTaxCreditAmt'  | Form 1040, Line 69<br>The amount you have on Form 1040 line 69 must match the amount you have entered on Form 8962 line 26. Review those forms and the amounts and make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F1040-801</b><br>m 1040, Line 46<br>'PremiumTaxCreditTaxLiabAmt' must be equal to Form 8962, Line 29<br>'PremiumTaxCreditTaxLiabAmt'.  | Form 1040, Line 46<br>The amount you have on Form 1040 line 46 must match the amount you have entered on Form 8962 line 29. Review those forms and the amounts and make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F1040-802</b><br>If Form 1040, Line 69<br>'ReconciledPremiumTaxCreditAmt' has a non-zero value, then Form 8962 must be present in the return.  | Form 1040, Line 69<br>You have entered an amount on Form 1040 line 69 that needs a matching amount from Form 8962. Make sure you complete Form 8962 and that Form 8962 attaches to your transmitted return. Print your entire return. If Form 8962 prints, it has attached and will transmit.<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F1040-803</b><br>If Form 1040, Line 46<br>'PremiumTaxCreditTaxLiabAmt' has a non-zero value, then Form 8962 must be present in the return.   | Form 1040, Line 46<br>You have entered an amount on Form 1040 line 46 that needs a matching amount from Form 8962. Make sure you complete Form 8962 and that Form 8962 attaches to your transmitted return. Print your entire return. If Form 8962 prints, it has attached and will transmit.<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-001</b><br>Form 8962, Line 1 'TotalExemptionsCnt' must be equal to Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt'.  | Form 8962, Line 1<br>The number on Form 8962, Line 1 must match line 6d of Form 1040 or Form 1040A. Review those forms and the amounts and make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-002</b><br>Form 8962, Line 2a 'ModifiedAGIAmt' must be equal to the (sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt' and Line 8b 'TaxExemptInterestAmt' and Line 20a 'SocSecBnftAmt' and Form 2555, Line 45 'TotalIncomeExclusionAmt' and Line 50 'HousingDeductionAmt' and Form 2555-EZ, Line 18 'ForeignEarnedIncExclusionAmt') minus Form 1040, Line 20b 'TaxableSocSecAmt'. | Form 8962, Line 2a<br>You have a math error. Do the following: <ul style="list-style-type: none"> <li>A. Form 1040, add lines 37, 8b, 20a and subtract line 20b</li> <li>B. If you have Form 2555, add lines 45, 50</li> <li>C. If you have Form 2555-EZ, record your figure for line 18</li> </ul> Add your figures from A, B and C and enter the total on Form 8962 line 2a.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-004</b><br>Form 8962, Line 3<br>'HouseholdIncomeAmt' must be equal to the sum of Line 2a 'ModifiedAGIAmt' and Line 2b 'TotalDependentsModifiedAGIAmt'.   | Form 8962, Line 3<br>You have a math error. Add the amounts you entered from Form 8962 lines 2a and 2b. put that figure on Form 8962 line 3.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date  |

| Business Rule   | Possible Solution(s)   |
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|   | below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-005</b><br>Form 8962, Line 4 'PovertyLevelAmt' must be equal to the amount from the selected Federal Poverty Level Table (see Form 8962 instructions) based on the family size indicated on Line 1 'TotalExemptionsCnt'                              | Form 8962, Line 4<br>The figure you entered on Form 8962 does not match the figure from the (A) Alaska table, (B) Hawaii Table or (C) Other 48 states and DC table. The figure to enter from these tables is based on your family size, which is the figure you placed on Form 8962 line1. Check to see if you figure on line 1 is correct. Go to the table you selected (A, B, or C), find the figure shown for your family size and enter that number on Form 8962 line 4. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-006</b><br>Form 8962, Line 5<br>'FederalPovertyLevelPct' must be equal to Line 3 'HouseholdIncomeAmt' divided by Line 4 'PovertyLevelAmt'.   | Form 8962, Line 5<br>You have a math error. From Form 8962, divide line 3 by line 4. Review Form 8962 instructions for how to enter the result on line 5. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-007</b><br>Form 8962, Line 7 'ApplicableFigureRt' must be equal to the figure from table (see Form 8962 instructions - Table 2. Applicable Figure) based on Line 5 'FederalPovertyLevelPct'.   | Form 8962, Line 7<br>You made an entry error on Form 8962 line 7. You will need to view the instructions for Form 8962 to enter a correct number on this line. Look at the number you entered on line 5. Open the instructions, find the instructions for line 7, locate your line 5 number in Table 2 and enter the associated decimal number on line 7. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-008</b><br>Form 8962, Line 8a<br>'AnnualContributionAmt' must be equal to Line 3 'HouseholdIncomeAmt' multiplied by Line 7 'ApplicableFigureRt'.   | Form 8962, Line 8a<br>You have a math error. Multiply line 3 and line 7. Enter the result on line 8a. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-009</b><br>Form 8962, Line 8b<br>'MonthlyContriHealthCareCvrAmt' must be equal to Line 8a<br>'AnnualContributionAmt' multiplied by .0833.  | Form 8962, Line 8b<br>You have a math error. Divide the number you entered on line 8a by the number 12 and put the result on line 8b. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-012</b><br>If Form 8962, Line 11D<br>'AnnualMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 11B 'AnnualPremiumSLCSPAmt' minus (-) Line 11C<br>'AnnualContributionAmt'.  | Form 8962, Line 11D<br>You have a math error. Subtract line 11C from line 11B and enter the result on line 11D. (Note: Your 11C number must be the same as your number from Form 8962 line 8a.) Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-013</b><br>If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12D<br>'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 12B 'MonthlyPremiumSLCSPAmt' minus (-) Line 12C<br>'MonthlyContributionAmt'. | Form 8962, Line 12<br>You have a math error on line 12D. Subtract 12C from 12B and enter the result on 12D. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-014</b><br>If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13D<br>'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to  | Form 8962, Line 13<br>You have a math error on line 13D. Subtract 13C from 13B and enter the result on 13D. Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date   |

| Business Rule   | Possible Solution(s)   |
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| Line 13B 'MonthlyPremiumSLCSPAmt' minus (-) Line 13C 'MonthlyContributionAmt'.  | below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-015</b><br>If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 14B 'MonthlyPremiumSLCSPAmt' minus (-) Line 14C 'MonthlyContributionAmt'.     | Form 8962, Line 14<br>You have a math error on line 14D. Subtract 14C from 14B and enter the result on 14D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-016</b><br>If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 15B 'MonthlyPremiumSLCSPAmt' minus (-) Line 15C 'MonthlyContributionAmt'.     | Form 8962, Line 15<br>You have a math error on line 15D. Subtract 15C from 15B and enter the result on 15D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-017</b><br>If Form 8962, Line 16 'MonthCd' has the value "MAY" and Line 16D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 16B 'MonthlyPremiumSLCSPAmt' minus (-) Line 16C 'MonthlyContributionAmt'.       | Form 8962, Line 16<br>You have a math error on line 16D. Subtract 16C from 16B and enter the result on 16D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-018</b><br>If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 17B 'MonthlyPremiumSLCSPAmt' minus (-) Line 17C 'MonthlyContributionAmt'.      | Form 8962, Line 17<br>You have a math error on line 17D. Subtract 17C from 17B and enter the result on 17D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 18B 'MonthlyPremiumSLCSPAmt' minus (-) Line 18C 'MonthlyContributionAmt'.                          | Form 8962, Line 18<br>You have a math error on line 18D. Subtract 18C from 18B and enter the result on 18D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. . Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-020</b><br>If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 19B 'MonthlyPremiumSLCSPAmt' minus (-) Line 19C 'MonthlyContributionAmt'.    | Form 8962, Line 19<br>You have a math error on line 19D. Subtract 19C from 19B and enter the result on 19D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-021</b><br>If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 20B 'MonthlyPremiumSLCSPAmt' minus (-) Line 20C 'MonthlyContributionAmt'. | Form 8962, Line 20<br>You have a math error on line 20D. Subtract 20C from 20B and enter the result on 20D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-022</b><br>If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 21B 'MonthlyPremiumSLCSPAmt' minus (-) Line 21C 'MonthlyContributionAmt'.   | Form 8962, Line 21<br>You have a math error on line 21D. Subtract 21C from 21B and enter the result on 21D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-023</b><br>If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to   | Form 8962, Line 22<br>You have a math error on line 22D. Subtract 22C from 22B and enter the result on 22D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date  |

| Business Rule  | Possible Solution(s)   |
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| Line 22B 'MonthlyPremiumSLCSPAmt' minus (-) Line 22C 'MonthlyContributionAmt'.   | below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-024</b><br>If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 23B 'MonthlyPremiumSLCSPAmt' minus (-) Line 23C 'MonthlyContributionAmt'.           | Form 8962, Line 23<br>You have a math error on line 23D. Subtract 23C from 23B and enter the result on 23D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.                                  |
| <b>F8962-025</b><br>If Form 8962, Line 11E 'AnnualPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 11A 'AnnualPremiumAmt' or Line 11D 'AnnualMaxPremiumAssistanceAmt'.  | 8962, Line 11E<br>Your entry on 11E is incorrect. Determine which number is smaller, 11A or 11D. Enter the smaller of the two numbers in 11E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-026</b><br>If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 12A 'MonthlyPremiumAmt' or Line 12D 'MonthlyMaxPremiumAssistanceAmt'. | 8962, Line 12E<br>Your entry on 12E is incorrect. Determine which number is smaller, 12A or 12D. Enter the smaller of the two numbers in 12E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 13A 'MonthlyPremiumAmt' or Line 13D 'MonthlyMaxPremiumAssistanceAmt'.                    | 8962, Line 13E<br>Your entry on 13E is incorrect. Determine which number is smaller, 13A or 13D. Enter the smaller of the two numbers in 13E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-028</b><br>If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 14A 'MonthlyPremiumAmt' or Line 14D 'MonthlyMaxPremiumAssistanceAmt'.   | 8962, Line 14E<br>Your entry on 14E is incorrect. Determine which number is smaller, 14A or 14D. Enter the smaller of the two numbers in 14E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-029</b><br>If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 15A 'MonthlyPremiumAmt' or Line 15D 'MonthlyMaxPremiumAssistanceAmt'.   | 8962, Line 15E<br>Your entry on 15E is incorrect. Determine which number is smaller, 15A or 15D. Enter the smaller of the two numbers in 15E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-030</b><br>If Form 8962, Line 16 'MonthCd' has the value "MAY" and Line 16E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 16A 'MonthlyPremiumAmt' or Line 16D 'MonthlyMaxPremiumAssistanceAmt'.     | 8962, Line 16E<br>Your entry on 16E is incorrect. Determine which number is smaller, 16A or 16D. Enter the smaller of the two numbers in 16E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-031</b><br>If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 17A 'MonthlyPremiumAmt' or Line 17D 'MonthlyMaxPremiumAssistanceAmt'.    | 8962, Line 17E<br>Your entry on 17E is incorrect. Determine which number is smaller, 17A or 17D. Enter the smaller of the two numbers in 17E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.   |

| Business Rule  | Possible Solution(s)  |
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|  | Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-032</b><br>If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 18A 'MonthlyPremiumAmt' or Line 18D 'MonthlyMaxPremiumAssistanceAmt'.      | 8962, Line 18E<br>Your entry on 18E is incorrect. Determine which number is smaller, 18A or 18D. Enter the smaller of the two numbers in 18E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-033</b><br>If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 19A 'MonthlyPremiumAmt' or Line 19D 'MonthlyMaxPremiumAssistanceAmt'.    | 8962, Line 19E<br>Your entry on 19E is incorrect. Determine which number is smaller, 19A or 19D. Enter the smaller of the two numbers in 19E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-034</b><br>If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 20A 'MonthlyPremiumAmt' or Line 20D 'MonthlyMaxPremiumAssistanceAmt'. | 8962, Line 20E<br>Your entry on 20E is incorrect. Determine which number is smaller, 20A or 20D. Enter the smaller of the two numbers in 20E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-035</b><br>If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 21A 'MonthlyPremiumAmt' or Line 21D 'MonthlyMaxPremiumAssistanceAmt'.   | 8962, Line 21E<br>Your entry on 21E is incorrect. Determine which number is smaller, 21A or 21D. Enter the smaller of the two numbers in 21E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-036</b><br>If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 22A 'MonthlyPremiumAmt' or Line 22D 'MonthlyMaxPremiumAssistanceAmt'.  | 8962, Line 22E<br>Your entry on 22E is incorrect. Determine which number is smaller, 22A or 22D. Enter the smaller of the two numbers in 22E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-037</b><br>If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 23A 'MonthlyPremiumAmt' or Line 23D 'MonthlyMaxPremiumAssistanceAmt'.  | 8962, Line 23E<br>Your entry on 23E is incorrect. Determine which number is smaller, 23A or 23D. Enter the smaller of the two numbers in 23E<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-038</b><br>Form 8962, Line 24 'TotalPremiumTaxCreditAmt' must be equal to Line 11E 'AnnualPremiumTaxCreditAllwAmt' or (the sum of Lines 12E through 23E 'MonthlyPremiumTaxCreditAllwAmt').  | Form 8962, Line 24<br>You have a math error on line 24. The number you enter on line 24 must equal one of these numbers:<br><div style="margin-left: 40px;">           (A) The number you have on line 11E, or<br/>           (B) The total amount from lines 12E, 13E, 14E, 15E, 16E, 17E, 18E, 19E, 20E, 21E, 22E and 23E         </div> Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-039</b><br>Form 8962, Line 24 'TotalPremiumTaxCreditAmt' must be equal to zero if an amount is entered when Form 1040 or 1040A, Line 3  | Form 8962, Line 24<br>Entry error<br>If you file “Married filing separately” (line 3 of Form 1040 and 1040A) and do not check the “Relief” checkbox at the top of Form 8962, then you must enter a ZERO “0” on line   |

| Business Rule  | Possible Solution(s)   |
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| checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Form 8962, checkbox 'ReliefInd' is not checked.   | <p>24.</p> <p>Make the necessary correction(s)</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>F8962-040</b></p> <p>Form 8962, Line 25</p> <p>'TotalAdvancedPTCAmt' must be equal to Line 11F 'AnnualAdvancedPTCAmt' or (the sum of Lines 12F through 23F 'MonthlyAdvancedPTCAmt').</p>   | <p>Form 8962, Line 25</p> <p>You have a math error on line 25. The number you enter on line 25 must equal one of these numbers:</p> <p>(A) The number you have on line 11F, or</p> <p>(B) The total amount from lines 12F, 13F, 14F, 15F, 16F, 17F, 18F, 19F, 20F, 21F, 22F and 23F</p> <p>Make the necessary correction(s)</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>                 |
| <p><b>F8962-041</b></p> <p>Form 8962, Line 26</p> <p>'ReconciledPremiumTaxCreditAmt' must be equal to Line 24</p> <p>'TotalPremiumTaxCreditAmt' minus (-) Line 25 'TotalAdvancedPTCAmt'.</p>   | <p>Form 8962, Line 26</p> <p>You have a math error on line 26. Subtract line 25 from line 24 and enter the result on line 26.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-042</b></p> <p>Form 8962, Line 27</p> <p>'ExcessAdvncPaymentAmt' must be equal to Line 25 'TotalAdvancedPTCAmt' minus (-) Line 24 'TotalPremiumTaxCreditAmt'</p>   | <p>Form 8962, Line 27</p> <p>You have a math error on line 27. Subtract line 24 from line 25 and enter the result on line 27.</p> <p>Make the necessary correction(s)</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-043</b></p> <p>Form 8962, Line 28</p> <p>'AdditionalTaxLimitationAmt' must be equal to the tax limitation amount from the Repayment Limitation table (see Form 8962 instructions) based on Line 5 'FederalPovertyLevelPct' and filing status 'IndividualReturnFilingStatusCd' on Form 1040 or 1040A.</p> | <p>Form 8962, Line 28</p> <p>Entry Error</p> <p>Locate <b>Table 5</b> in the Form 8962 instructions. Use your filing status and the number you entered on Form 8962, line 5, find the corresponding number to enter on Form 8962, line 28.</p> <p>Make the necessary correction(s)</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>F8962-044</b></p> <p>Form 8962, Line 29</p> <p>'PremiumTaxCreditTaxLiabAmt' must be equal to the smaller of Line 27 'ExcessAdvncPaymentAmt' or Line 28 'AdditionalTaxLimitationAmt'.</p>   | <p>Form 8962, Line 29</p> <p>Entry Error</p> <p>Compare your entries on lines 27 and 28. Enter the lower of those two numbers on line 29.</p> <p>Make the necessary correction(s)</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-045</b></p> <p>If Form 8962, Line 5</p> <p>'FederalPovertyLevelPct' is greater than 400, then Line 24</p> <p>'TotalPremiumTaxCreditAmt' must be equal to zero if an amount is entered.</p>   | <p>Form 8962, Line 24</p> <p>Entry Error</p> <p>The number you entered on line 24 is not valid, based upon the number you entered on line 5. If line 5 is greater than 400, you are not eligible for the Premium Tax Credit. If your number on line 5 is correct, line 24 must be blank or ZERO "0"</p> <p>Make the necessary correction(s)</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>F8962-047</b></p> <p>If Form 8962, Line 35a or Line 36a</p> <p>'FamilySizeCnt' has a non-zero value,</p>   | <p>Form 8962, Line 35a or Line 36a</p> <p>Entry Error</p>  |

| Business Rule  | Possible Solution(s)  |
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| <p>then Form 1040 or 1040A, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).</p>   | <p>Your filing status (Line 2 of Form 1040 or Form 1040A) must be “Married filing jointly” for you to make any entry on Form 8962, Line 35a or Line 36a<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>F8962-048</b><br/>If Form 8962, Part 4 "Shared Policy Allocation", 'PolicyNum' has a value, then at least one of the following must have a value: 'MonthlyPremiumPct' or 'MonthlyPremiumSLCSPpct' or 'MonthlyAdvancedPTCPct'.</p>  | <p>Form 8962, Lines 30 – 33<br/>Entry Error(s)<br/>If you entered information in line 30 (a), 31 (a), 32 (a) or 33 (a), then you must provide information in (b), (c) or (d) of that line.<br/>Review all lines (30 – 33) and make the necessary corrections.<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>F8962-049</b><br/>If Form 8962, Line 2b 'TotalDependentsModifiedAGIAmt' has a non-zero value, then Form 1040 or Form 1040A, Line 6c(2) 'DependentSSN' must have a value.</p>   | <p>Form 8962, Line 2b<br/>Entry Error<br/>Line 2b should be left blank unless you have dependents and have completed line 6c(2) of Form 1040 or Form 1040A.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>F8962-050</b><br/>If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then it must be less than Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt'.</p>  | <p>Form 8962, Line 35a or Line 36a<br/>Entry Error<br/>Line 35a or Line 36a must be less than what you entered on Line 6d of Form 1040 or Form 1040A<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section..</p>  |
| <p><b>F8962-051</b><br/>Form 8962, Line 35a 'FamilySizeCnt' plus Line 36a 'FamilySizeCnt' must be equal to Form 1040 or Form 1040A 'TotalExemptionsCnt'.</p>   | <p>Form 8962, Line 35a and/or Line 36a<br/>Entry Error<br/>The total of your entries on lines 35a and 36a must equal your total exemption amount on line 6d of Form 1040 or Form 1040A<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>                                   |
| <p><b>F8962-052</b><br/>If Form 8962, Line 30a 'PolicyNum' has a value, then at least one of the following must have a value: Line 30e 'MonthlyPremiumPct' or Line 30f 'MonthlyPremiumSLCSPpct' or Line 30g 'MonthlyAdvancedPTCPct'.</p> | <p>Form 8962, Line 30a<br/>Missing Information<br/>When you make an entry on line 30a, you must also make an entry in one or more of these lines: 30e, 30f or 30g.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-053</b><br/>If Form 8962, Line 31a 'PolicyNum' has a value, then at least one of the following must have a value: Line 31e 'MonthlyPremiumPct' or Line 31f 'MonthlyPremiumSLCSPpct' or Line 31g 'MonthlyAdvancedPTCPct'.</p> | <p>Form 8962, Line 31a<br/>Missing Information<br/>When you make an entry on line 31a, you must also make an entry in one or more of these lines: 30e, 31f or 31g.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-054</b><br/>If Form 8962, Line 32a 'PolicyNum' has a value, then at least one of the following must have a value: Line 32e</p>   | <p>Form 8962, Line 32a<br/>Missing Information<br/>When you make an entry on line 32a, you must also make an entry in one or more of</p>  |



| Business Rule   | Possible Solution(s)  |
|---|---|
| <p>'MonthlyPremiumPct' or Line 32f<br/>'MonthlyPremiumSLCSPpct' or Line 32g<br/>'MonthlyAdvancedPTCPct'.</p>  | <p>these lines: 32e, 32f or 32g.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-055</b><br/>f Form 8962, Line 33a 'PolicyNum' has a value, then at least one of the following must have a value: Line 33e<br/>'MonthlyPremiumPct' or Line 33f<br/>'MonthlyPremiumSLCSPpct' or Line 33g<br/>'MonthlyAdvancedPTCPct'.</p>   | <p>Form 8962, Line 33a<br/>Missing Information<br/>When you make an entry on line 33a, you must also make an entry in one or more of these lines: 33e, 33f or 33g.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-056</b><br/>If Form 8962, Line 24<br/>'TotalPremiumTaxCreditAmt' has a non-zero value, then Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt' must have a non-zero value.</p>   | <p>Form 8962, Line 24<br/>Entry Error<br/>You should only have an entry on line 24 if you also have an entry on line 6d of Form 1040 or Form 1040A.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>F8962-057</b><br/>If Form 8962, Line 11A<br/>'AnnualPremiumAmt' or Line 11B<br/>'AnnualPremiumSLCSPAmt' or Line 11C<br/>'AnnualContributionAmt' or Line 11D<br/>'AnnualMaxPremiumAssistanceAmt' or Line 11E<br/>'AnnualPremiumTaxCreditAllwAmt' or Line 11F 'AnnualAdvancedPTCAmt' has a non-zero value, then the following must not have values: Line 30 through Line 33<br/>'SharedPolicyAllocationGrp' and Line 35<br/>'AltCalcForMarriagePrimaryGrp' and Line 36 'AltCalcForMarriageSpouseGrp'.</p> | <p>Form 8962, Lines 11A – 11F<br/>Entry Error<br/>When you make an entry on any of these lines: 11A, 11B, 11C, 11D, 11E or 11F, you should not have an entry on any of these lines of the form: 30, 31, 32, 33, 35 and 36.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>F8962-300</b><br/>If Form 8962, Line 11E<br/>'AnnualPremiumTaxCreditAllwAmt' has a non-zero value, then Line 11A<br/>'AnnualPremiumAmt' and Line 11B<br/>'AnnualPremiumSLCSPAmt' and Line 11C<br/>'AnnualContributionAmt' and Line 11D<br/>'AnnualMaxPremiumAssistanceAmt' must have non-zero values.</p>   | <p>Form 8962, Line 11E<br/>Missing Information<br/>When you enter a number on line 11E you must also have an entry on each of these lines: 11A, 11B, 11C and 11D.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>F8962-301</b><br/>If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12E<br/>'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 12A<br/>'MonthlyPremiumAmt' and Line 12B<br/>'MonthlyPremiumSLCSPAmt' and Line 12C 'MonthlyContributionAmt' and Line 12D<br/>'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.</p>  | <p>Form 8962, Line 12E<br/>Missing Information<br/>When you enter a number on line 12E, you must corresponding entries on lines 12A, 12B, 12C and 12D.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8962-302</b><br/>If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13E<br/>'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 13A<br/>'MonthlyPremiumAmt' and Line 13B<br/>'MonthlyPremiumSLCSPAmt' and line 13C 'MonthlyContributionAmt' and Line 13D<br/>'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.</p>   | <p>Form 8962, Line 13E<br/>Missing Information<br/>When you enter a number on line 13E, you must corresponding entries on lines 13A, 13B, 13C and 13D.<br/>Make the necessary correction(s)<br/>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br/>Also, if you are making an electronic payment you must re-date that section.</p>   |

| Business Rule  | Possible Solution(s)  |
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| <b>F8962-303</b><br>If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 14A 'MonthlyPremiumAmt' and Line 14B 'MonthlyPremiumSLCSPAmt' and Line 14C 'MonthlyContributionAmt' and Line 14D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.     | Form 8962, Line 14E<br>Missing Information<br>When you enter a number on line 14E, you must corresponding entries on lines 14A, 14B, 124 and 14D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 15A 'MonthlyPremiumAmt' and Line 15B 'MonthlyPremiumSLCSPAmt' and Line 15C 'MonthlyContributionAmt' and Line 15D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.                         | Form 8962, Line 15E<br>Missing Information<br>When you enter a number on line 15E, you must corresponding entries on lines 15A, 15B, 15C and 15D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-306</b><br>If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 17A 'MonthlyPremiumAmt' and Line 17B 'MonthlyPremiumSLCSPAmt' and Line 17C 'MonthlyContributionAmt' and Line 17D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.      | Form 8962, Line 17E<br>Missing Information<br>When you enter a number on line 17E, you must corresponding entries on lines 17A, 17B, 17C and 17D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-307</b><br>If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 18A 'MonthlyPremiumAmt' and Line 18B 'MonthlyPremiumSLCSPAmt' and Line 18C 'MonthlyContributionAmt', and Line 18D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.     | Form 8962, Line 18E<br>Missing Information<br>When you enter a number on line 18E, you must corresponding entries on lines 18A, 18B, 18C and 18D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-308</b><br>If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 19A 'MonthlyPremiumAmt' and Line 19B 'MonthlyPremiumSLCSPAmt' and Line 19C 'MonthlyContributionAmt' and Line 19D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.    | Form 8962, Line 19E<br>Missing Information<br>When you enter a number on line 19E, you must corresponding entries on lines 19A, 19B, 19C and 19D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-309</b><br>If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 20A 'MonthlyPremiumAmt' and Line 20B 'MonthlyPremiumSLCSPAmt' and Line 20C 'MonthlyContributionAmt' and Line 20D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Form 8962, Line 20E<br>Missing Information<br>When you enter a number on line 20E, you must corresponding entries on lines 20A, 20B, 20C and 20D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.<br>Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-310</b><br>If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 21A 'MonthlyPremiumAmt' and Line 21B 'MonthlyPremiumSLCSPAmt' and Line 21C 'MonthlyContributionAmt' and Line   | Form 8962, Line 21E<br>Missing Information<br>When you enter a number on line 21E, you must corresponding entries on lines 21A, 21B, 21C and 21D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date   |

| Business Rule   | Possible Solution(s)  |
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| 21D<br>'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.  | below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-311</b><br>If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 22A 'MonthlyPremiumAmt' and Line 22B 'MonthlyPremiumSLCSPAmt' and Line 22C 'MonthlyContributionAmt' and Line 22D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Form 8962, Line 22E<br>Missing Information<br>When you enter a number on line 22E, you must corresponding entries on lines 22A, 22B, 22C and 22D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.   |
| <b>F8962-312</b><br>If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 23A 'MonthlyPremiumAmt' and Line 23B 'MonthlyPremiumSLCSPAmt' and line 23C 'MonthlyContributionAmt' and Line 23D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Form 8962, Line 23E<br>Missing Information<br>When you enter a number on line 23E, you must corresponding entries on lines 23A, 23B, 23C and 23D.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.  |
| <b>F8962-313</b><br>If Form 8962, Line 9 'SharePolicyMarriedAltCalcInd' has a choice of "Yes" indicated, then Line 30a 'PolicyNum' must have a value or (Line 35a or Line 36a 'FamilySizeCnt') must have a value greater than zero.   | Form 8962, Line 9<br>Missing Information<br>When you select the “YES” checkbox on line 9, you must also have one of the following:<br>(A) Line 30a must contain a valid Policy Number<br>(B) Line 35a or 36a must contain a Family Size number<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section. |
| <b>F8962-314</b><br>If Form 8962, Line 9 'SharePolicyMarriedAltCalcInd' has a choice of "No" indicated, then Line 10 'Form1095ASameMonthlyAmtInd' must have a choice of "Yes" or "No" indicated.  | Form 8962, Line 9<br>Missing Information<br>When you select the “NO” checkbox on line 9, you must also select the “YES” or “NO” checkbox on line 10.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-315</b><br>If Form 8962, Line 10 'Form1095ASameMonthlyAmtInd' has a choice of "Yes" indicated, then Line 11E 'AnnualPremiumTaxCreditAllwAmt' must have a non-zero value.   | Form 8962, Line 10<br>Missing Information<br>When you select the “YES” checkbox on line 10, you must also make an entry on line 11E.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.   |
| <b>F8962-316</b><br>If Form 8962, Line 10 'Form1095ASameMonthlyAmtInd' has a choice of "No" indicated, then at least one of the Lines 12E through 23E 'MonthlyPremiumTaxCreditAllwAmt' must have a non-zero value.  | Form 8962, Line 10<br>Missing Information<br>When you select the “NO” checkbox on line 10, you must make an entry on one or more of these lines: 12E, 13E, 14E, 15E, 16E, 17E, 18E, 19E, 20E, 21E, 22E or 23E.<br>Make the necessary correction(s)<br>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.                                 |
| <b>F8965-001</b><br>If Form 8965, Part III, Line d checkbox 'AllYearInd' is not checked, then at least one of the following checkboxes in 'MonthIndicatorGrp' must be checked: Line e 'JanuaryInd' or Line f  | Form 8965, Part III, column d<br>Missing Information<br>When entering information on lines 8 ,9, 10,11, 12 or 13, if you do not check the box in column d, you must check at least one of the following boxes for the line: e, f, g, h, l, j, k,  |

| Business Rule  | Possible Solution(s)   |
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| <p>'FebruaryInd' or Line g 'MarchInd' or Line h 'AprilInd' or Line i 'MayInd' or Line j 'JuneInd' or Line k 'JulyInd' or Line l 'AugustInd' or Line m 'SeptemberInd' or Line n 'OctoberInd' or Line o 'NovemberInd' or Line p 'DecemberInd'.</p>   | <p>l, m, n, o or p.<br/> Make the necessary correction(s)<br/> Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8965-002</b><br/> Form 8965, 'SSN' must be equal to ('PrimarySSN' or 'SpouseSSN' in the Return Header) or Form 1040, Line 4 'QualifyingHOHSSN' or Line 6c(2) 'DependentSSN'.</p>  | <p>Form 8965<br/> Entry Error<br/> The Social Security Numbers (SSNs) you entered on Form 8965 must match the SSNs you entered on you Form 1040 for:<br/> (1) The Primary or Secondary taxpayer (in the Return Header)<br/> (2) Your dependents on line 6c(2)<br/> (3) Your Qualifying person on line 4<br/> Make the necessary correction(s)<br/> Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>F8965-003</b><br/> Form 8965, 'SSN' must be equal to ('PrimarySSN' or 'SpouseSSN' in the Return Header) or Form 1040A, Line 4 'QualifyingHOHSSN' or Line 6c(2) 'DependentSSN'.</p>   | <p>Form 8965<br/> Entry Error<br/> The Social Security Numbers (SSNs) you entered on Form 8965 must match the SSNs you entered on you Form 1040A for:<br/> (1) The Primary or Secondary taxpayer (in the Return Header)<br/> (2) Your dependents on line 6c(2)<br/> (3) Your Qualifying person on line 4<br/> Make the necessary correction(s)<br/> Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule FPYMT-072-01</b><br/> If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date.</p>   | <p>Step 2 Section 5 Error<br/> Your return rejected because of the payment date you entered.</p> <p>Step 2 Section 5 Error: Your return rejected because of the payment date you entered.</p> <p>When a return is transmitted on or before the due date of the return, the payment date in Step 2 Section 5 must be on or before the due date of the return (usually April 15). For returns transmitted after the due date, including previously rejected returns, the payment date must be the same as the date the return is transmitted, or within the previous five days.</p> <p>If you retransmit your return after the due date, make sure the date in Step 2 Section 5 is either the date you are retransmitting the return or a date no more than 5 days prior to that date. Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again</p> <p>Before submitting your return, scroll to Section 4 in Step 2 down and make sure the date below your Birth Date(s) reflect Today's Date. Today's date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule FW2-001</b><br/> The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than the sum of [Form 1040, Line 7 'WagesSalariesAndTipsAmt' and (sum of all Schedule C (Form 1040), Line 1 'TotalGrossReceiptsAmt' when Line 1 checkbox 'StatutoryEmployeeFromW2Ind' is</p> | <p>Unless Form 8958 is part of your return, the total wages from your W-2's cannot exceed the amounts you entered on the following:<br/> a. Line 7 of Form 1040<br/> b. Line 1 of all of your Schedule C's or C-EZ's (when the checkbox "Statutory employee" is checked).</p> <p>Review Form 1040 line 7, your W-2's and all Schedule C's and make your</p>  |

| Business Rule  | Possible Solution(s)   |
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| checked) and (sum of all Schedule C-EZ (Form 1040), Line 1 'TotalGrossReceiptsAmt' when Line 1 checkbox 'StatutoryEmployeeFromW2Ind' is checked)] unless Form 8958 is present in the return. When evaluating this, a tolerance of \$5.00 is allowed.   | <p>corrections.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule FW2-003-01</b><br>Form W-2, Line a, 'Employee SSN' must be equal to 'Primary SSN' or 'Spouse SSN' in the Return Header. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS W2[4]/efile:EmployeeSSNIssue :  | <p>W-2 SSN Mismatch</p> <p>There is a problem with the Employee SSN on Form W-2. The SSN on any W2 submitted with the Free File Fillable Forms return must be the same as the Primary or Secondary SSN on the tax return. This rule does not apply if the Primary or Secondary taxpayer is using an ITIN on the 1040 form. Review the 1040 and all W2's and make sure they are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. (NOTE: You cannot use your dependent's W2 on your return. Please review the 1040 instructions.)</p> <p>Access your return and examine the W-2's you entered. Correct SSN's or remove W-2's. After you correct the errors, resubmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before submitting again. Also, if you are making an electronic payment you must re-date that section.</p>             |
| <b>Business Rule FW2-502</b><br>Form W-2, Line B 'EmployerEIN' must match data in the eFile database.  | <p>There is a problem with the employers EIN (Form W-2 line B).</p> <p>Review each of the W-2's to ensure you have copied the information correctly. If you copied the EIN correctly, contact your employer.</p> <p>Remember to put the current date on the Step 2 page before submitting again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule FW2G-008</b><br>The sum of all Form W-2G 'GamblingWinGrossWinningAmt' must not be greater than one of the following: the sum of all Schedule C (Form 1040), Line 1 'TotalGrossReceiptsAmt', or Schedule C-EZ (Form 1040), Line 1 'TotalGrossReceiptsAmt, or the sum of all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] for which the corresponding 'OtherIncomeLitCd' has the value "GAMBLING WINNINGS". | <p>Gambling Winnings Reporting Error</p> <p>The total amount of Gambling Winnings, Box 1 of the W-2G's entered, is more than what was reported in other areas of your return.</p> <p>Open the W-2G's you input and add all the amounts shown in Box 1. Compare that amount to what you reported on line 1 of Schedule C and/or C-EZ.</p> <p>If you reported your Gambling Winnings on Form 1040, Line 21, line 21 cannot be less than the total amount shown in Box 1 of your W-2G's.</p> <p>To report Gambling Winnings on Form 1040, Line 21, enter the words "GAMBLING WINNINGS" in the grey area to the right of the words "Other Income. List type and amount" and put your gambling winnings amount in the next grey area. When you select "Do the Math," the winnings amount should appear on line 21. .</p> <p>Make your corrections and submit your return again. Remember to put the current date on the Step 2 page before submitting again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule IND-031-01</b><br>'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGIAmt' in the Return Header must match the e-File database. Field/Xpath:   | <p>Authentication Issue</p> <p>You have entered incorrect information in Step 2. The IRS requires you to enter the exact prior year's AGI (of your originally filed return) in order to e-file. The information you entered does not match the IRS record. There are a</p>   |

| Business Rule   | Possible Solution(s)   |
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| /efile:Return/efile:ReturnHeader/efile:Filer/efile:PrimarySSN Issue :   | <p>few likely causes.</p> <ol style="list-style-type: none"> <li>1. If your prior year return was not processed by the early part of December last year, you must enter a “0” for your Prior Year AGI. Call 1800 829-1040 to see if you need to enter a zero for the prior year AGI.</li> <li>2. Your prior year return was processed timely, but you entered the wrong AGI amount</li> </ol> <p>Never guess at these numbers. If you cannot recall last year’s information, use this link to get an <a href="#">Electronic Filing PIN</a> or call the IRS Toll Free number at 1-866-704-7388 and following the instructions.</p> <p>Once you have the correct numbers, you should be able to resubmit your return. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the ‘current date’ in Step2. Also, if you are making an electronic payment you must re-date that section.</p> |
| <b>Business Rule IND-032-01</b><br>‘SpousePriorYearPIN’ or<br>‘SpouseElectronicFilingPIN’ or<br>‘SpousePriorYearAGIAmt’ in the Return Header must match the e-File database.”<br>Field/Xpath:<br>/efile:Return/efile:ReturnHeader/efile:Filer/efile:SpouseSSN Issue : | <p>Spouse Authentication Error</p> <p>If filing a joint return, the spouse must provide a Prior Year AGI or an Electronic Filing PIN. Enter the information Step 2 Section 3 “Verifying Your Identity.” The information previously entered does not match IRS records. Do not guess at the Prior Year AGI numbers.</p> <p>If you are unable to locate your prior year adjusted gross income (AGI) you can get a new Electronic Filing PIN. Use this link to get an <a href="#">Electronic Filing PIN</a> or call the IRS Toll Free number at 1-866-704-7388 and following the instructions.</p> <p>Place the verifying information into the appropriate area and resubmit your return. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the ‘current date’ in Step 2. Also, if you are making an electronic payment you must re-date that section.</p>                             |
| <b>Business Rule IND-041</b><br>‘ThirdPartyDesigneeInd’ in the return has a choice of ‘Yes’ indicated, then ‘ThirdPartyDesigneePIN’ must have a value.  | <p>At the bottom of your return is a checkbox where you can designate a third party for the IRS to contact about your return. You have checked the “Yes” checkbox.</p> <p>If you meant to select “Yes,” you must also enter a Personal Identification number in the area just below the “Yes” / “No” checkboxes. Review the instruction on how to do this.</p> <p>If you do not intend to designate a third party, un-check the “Yes” checkbox</p> <p>If you are resubmitting your return on a day other than your original attempt to file, please remember to change the ‘current date’ in Step 2. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <b>Business Rule IND-059-01</b><br>If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpouseSignatureDt' must have a value.  | <p>The spouse signature date is missing from Step 2, Section 4. Access the return, go to Step 2, Section 4 and enter the current date for both the Primary and the Spouse before submitting the return again.</p> <p>If you are resubmitting your return on a day other than your original attempt to file, please remember to change the ‘current date’ in Step 2. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <b>Business Rule IND-181</b><br>The Primary Taxpayer did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please  | <p>Primary IP PIN Issue</p> <p>The Primary SSN on the return has an Identity Protection Personal</p>   |

| Business Rule  | Possible Solution(s)  |
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| <p>visit <a href="http://www.irs.gov/get-an-ippin">www.irs.gov/get-an-ippin</a> for further information and resubmit your return with the correct number.</p>  | <p>Identification Number (IP PIN) associated with it. Free File Fillable Forms has only one area to enter an IP PIN. That area is for the primary SSN and is located at the bottom of the return, under the area where you place your daytime phone number.</p> <p>If both taxpayers (the primary and the spouse) have IP PIN's, you will not be able to e-file the Free File Fillable Forms return; however, it can be printed and mailed. Use this <a href="#">IP PIN</a> link if you need further information about your IP PIN.</p> <p>If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule IND-183</b><br/>The Spouse did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit <a href="http://www.irs.gov/get-an-ippin">www.irs.gov/get-an-ippin</a> for further information and resubmit your return with the correct number.</p>  | <p>Spouse IP PIN Issue</p> <p>The spouse SSN on the return has an Identity Protection Personal Identification Number (IP PIN) associated with it. Free File Fillable Forms has only one area to enter an IP PIN and that area is for the primary SSN.</p> <p>If the spouse has an IP PIN and the primary taxpayer does not, the spouse must become the primary on this return. If both taxpayers (the primary and the spouse) have IP PIN's, you will not be able to e-file the Free File Fillable Forms return; however, it can be printed and mailed. Use this <a href="#">IP PIN</a> link if you need more information about your IP PIN.</p> <p>If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule IND-674-01</b><br/>If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line"</p>  | <p>The Self-Select PIN Method requires taxpayers to provide their Prior Year Adjusted Gross Income (AGI) amount for use by the IRS to authenticate the taxpayers. Taxpayers not eligible to use the Self Select PIN method are taxpayers who are under the age of 16 and have never filed their own tax return before. Please print out the return and paper file it to the appropriate address in the Form 1040 instructions.</p>  |
| <p><b>Business Rule IND-679-01</b><br/>If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select On-Line". The following information may help you determine the form at issue: Field/Xpath: <code>/efile:Return/efile:ReturnHeader/efile:Field[1]/efile:SpouseSSN</code> "</p> | <p>IRS Information differs from what was transmitted. You need to verify the SSN and Name of the spouse with the social security card, if incorrect, make corrections before re-transmitting. If information matches what was transmitted, contact Social Security Administration (SSA) at 800-772-1213 or for ITIN contact Accounts Management at 800-829-1040.</p> <p>If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule IND-689-01</b><br/>The year of the 'PrimarySignatureDt' in the Return Header must be equal to the processing year.<br/>Field/Xpath: <code>/efile:Return/efile:ReturnHeader/efile:PrimarySignatureDate</code> Issue .:</p>  | <p>E-file Date is Incorrect</p> <p>There is a space in Step 2, Section 4 "Signing This Year's Return," to enter "Today's Date." The date you place in that area must be the date you are attempting to e-file your return. If your return was rejected and you are attempting to e-file on a different date, you must change that date to the current date. Also, if you are making an electronic payment you must re-date that section.</p> <p>After you correct the error, you may re-transmit your return by clicking the e-file button again.</p>   |
| <p><b>Business Rule R0000-007-02</b><br/>For US Addresses, the first five digits of</p>  | <p>The Zip Code you entered in the address area is incorrect. Verify the Zip Code and the state abbreviation you used. Make your corrections and submit your</p>  |



| Business Rule  | Possible Solution(s)  |
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| <p>'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.</p>   | <p>return again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule R0000-075-02</b><br/>'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:RoutingTransitNumber Issue :</p>  | <p>The Routing Transit Number (RTN) is invalid. The RTN must meet these conditions to be valid: must be 9 numeric digits long; and, the first two positions must be 01 through 12 OR 21 through 32. The Depositor Account Number (DAN) is invalid. The DAN must meet these conditions to be valid: must be alphanumeric (i.e., numbers, letters, and hyphens only); cannot be greater than 17 characters in length; and must not equal all zeros. When the DAN has an entry, or if the RTN has an entry, the checking account box must be checked or the savings account box must be checked. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule R0000-500-01</b><br/>'PrimarySSN' and 'PrimaryNameControlTxt' in the Return Header must match the e-File database.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnHeader/efile:Filer/efile:PrimarySSNIssue :</p>   | <p>The Primary Social Security Number and the last name of the Primary taxpayer on the return do not match the data from the IRS e-file database. Review your return to be sure the SSN and last name are accurate. Call the IRS at 1-800-829-1040 if the information on the return is correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule R0000-503-02</b><br/>'SpouseSSN' and the 'SpouseNameControlTxt' in the Return Header (or Line 6b 'ExemptSpouseNameControlTxt' in the return - For 1040/1040A returns) must match the e-File database.</p>  | <p>The last name of the spouse on the return does not match up with the Social Security Number in the database. The spouse last name entered could be at the top of the return (to the left of the spouse SSN), in the last name area of line 6b (if that applies to you) or possibly both areas.</p> <p>First check to ensure the spouse SSN is correct. If recently married, the database may be expecting to see the spouse maiden name.</p> <p>If everything is correct, check with the Social Security Administration.</p> <p>Make your changes. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule R0000-504-02</b><br/>Each 'DependentSSN' and the corresponding 'DependentNameControlTxt' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040[1]/efile:DependentInformations[1]/efile:DependentSSNIssue :</p> | <p>The dependent's Social Security number and the dependent's last name on this return do not match what the IRS has in its records. The Social Security Administration provides this information to the IRS. Check the return to ensure the SSN's and names of all dependents are correct. Contact the Social Security Administration as necessary. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule R0000-507-01</b><br/>'DependentSSN' on Line 6c(2) of the return was used as a Dependent SSN in a previously filed tax return for the same tax period.</p>  | <p>Check line 6c to ensure you have correctly entered every dependent SSN. If all SSN's are correct, contact the IRS at 1800-829-1040 for your next step.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule R0000-902-01</b><br/>The taxpayer TIN in the return header</p>   | <p>The IRS system detected a duplicate use, on another accepted return, of the</p>  |



| Business Rule  | Possible Solution(s)   |
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| <p>must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.</p>  | <p>primary taxpayer’s Social Security Number (SSN). When this error is detected, the return cannot be electronically filed. If you have verified you used the correct SSN, you will have to paper file your return. Please refer to the Form 1040 instructions for the address to mail your return. Print out your return, sign it and mail it by April 15<sup>th</sup>. You may contact Individual Customer Service at 1-800-829-1040 for additional information.</p>   |
| <p><b>Business Rule R0000-906-02</b><br/>Routing Transit Number (RTN) included in the return must be present in the e-File database.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:RoutingTransitNumber Issue</p>  | <p>Form 9465, Installment Agreement Request – Routing Transit Number (RTN) included in the return must be present in the e-File database. Note: This Business Rule applies to both stand-alone and attached Forms 9465. Check Form 9465, line 11a and 11b, and make any necessary corrections.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule S8812-F1040-001-02</b><br/>If Schedule 8812 (Form 1040A or Form 1040) is present in the return, then the number of Line 6c(2) 'DependentSSN's on Form 1040 that are ITINs, with the corresponding Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked must match the total number of 'QualifiedChildDepdWithITINGrp' in Schedule 8812 (Form 1040A or Form 1040), Part I, with checkboxes 'QlfyChildDepdWithITINYesInd' or 'QlfyChildDepdWithITINNoInd' checked.</p> | <p>Form 8812, Part 1 and Form 1040</p> <p>The instructions for Form 8812 Part I state, “Complete this part only for each dependent who has an <b>ITIN</b> and for whom you are claiming the child tax credit.” If your dependent has a Social Security Number (SSN) or an Adoption Taxpayer Identification Number (ATIN) you do not fill in Part I of Form 8812.</p> <p>You placed an ITIN for one or more of your dependents on Form 1040, line 6c, column (2).<br/>For those dependents with ITINs, you also placed a check in the box in line 6c, column (4).<br/>For each dependent with an ITIN in column (2) and a check in column (4), you must place a corresponding “YES” or “NO” on Form 8812 line A, B, C or D.</p> <p>Here are the likely causes of this error:</p> <ul style="list-style-type: none"> <li>• You failed to include a Form 8812 with your return</li> <li>• You failed to check the corresponding “YES” or “NO,” on lines A, B, C or D for each dependent with an ITIN</li> <li>• The “YES” or “NO” boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the children you have listed with ITINs on Form 1040, line 6c, column (2)</li> <li>• The “YES” or “NO” boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the boxes you checked on Form 1040, line 6c, column (4)</li> <li>• Any combination of the above</li> </ul> <p>Access your tax return and make any necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> <p>If you are unable to resolve this error, you should print the return and file by mail. For more information about where you should mail your federal return, go to the “Where to File Paper Tax Returns’ page.</p> |
| <p><b>Business Rule S8812-F1040-002-02</b><br/>If Schedule 8812 (Form 1040A or Form 1040) is present in the return, then the number of Line 6c(2) 'DependentSSN's on Form 1040A that are ITINs, with the corresponding Line 6c(4) checkbox</p>   | <p>Form 8812, Part 1 and Form 1040A</p> <p>The instructions for Form 8812 Part I state, “Complete this part only for each dependent who has an <b>ITIN</b> and for whom you are claiming the child tax</p>   |

| Business Rule  | Possible Solution(s)   |
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| <p>'EligibleForChildTaxCreditInd' checked must match the total number of 'QualifiedChildDepdWithITINGrp' in Schedule 8812 (Form 1040A or Form 1040), Part I, with checkboxes 'QlfyChildDepdWithITINYesInd' or 'QlfyChildDepdWithITINNoInd' checked.<br/>Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040A Issue :</p> | <p>credit.” If your dependent has a Social Security Number (SSN) or an Adoption Taxpayer Identification Number (ATIN) you do not fill in Part I of Form 8812.</p> <p>You placed an ITIN for one or more of your dependents on Form 1040A, line 6c, column (2).<br/>For those dependents with ITINs, you also placed a check in the box in line 6c, column (4).<br/>For each dependent with an ITIN in column (2) and a check in column (4), you must place a corresponding “YES” or “NO” on Form 8812 line A, B, C or D.</p> <p>Here are the likely causes of this error:</p> <ul style="list-style-type: none"> <li>• You failed to include a Form 8812 with your return</li> <li>• You failed to check the corresponding “YES” or “NO,” on lines A, B, C or D for each dependent with an ITIN.</li> <li>• The “YES” or “NO” boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the children you have listed with ITINs on Form 1040A, line 6c, column (2)</li> <li>• The “YES” or “NO” boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the boxes you checked on Form 1040A, line 6c, column (4)</li> <li>• Any combination of the above</li> </ul> <p>The instructions for Form 8812 Part I is: Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependents do not have ITINs you do not fill in Part I of Form 8812.</p> <p>Access your tax return and make any necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> <p>If you are unable to resolve this error, you should print the return and file by mail. For more information about where you should mail your federal return, go to the “Where to File Paper Tax Returns’ page.</p> |
| <p><b>Business Rule SA-F1040-002</b><br/>If Schedule A (Form 1040), Line 17 is greater than 500, then Form 8283 must be attached to Line 17.Field/Xpath:<br/>/efile:Return/efile:ReturnData/efile:IRS1040ScheduleA/efile:OtherThanByCashOrCheckAmtIssue :</p>  | <p>Schedule A, line 17</p> <p>On Schedule A, Line 17 is greater than \$500; therefore, Form 8283 is required. Either the form was not properly completed and failed to attach to your transmitted return or you failed to add Form 8283 to your return.</p> <p>If you failed to add Form 8283 – Open your return, select your Schedule A from the “View/Add Forms” tab, go to Line 17, select the “Add” hyperlink and it will open a blank Form 8283, and complete the Form. See Form 8283 instructions for details and how to complete this Form.</p> <p>If you previously completed Form 8283, you can check to see if it attached and transmitted with your return by printing your return. If Form 8283 does not print, the form is incomplete and failed to attach to your transmitted return. Review the instructions for Form 8283. Make sure you select “Do the Math” when you have entered all the required information on the form.</p> <p>After you have corrected the return you may resubmit your return by clicking the e-file button again. Remember to input the current date below the date of</p>  |

| Business Rule   | Possible Solution(s)   |
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|   | <p>birth on the Step 2 page before submitting your return again. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule SA-F1040-011-02</b><br/>           If Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox " Head of household" or Line 5 checkbox " Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 2 or 4 or 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.</p> | <p>If your filing status is “Single”, "Married filing jointly”, “Head of Household” or “Qualifying Widow(er) and your AGI (line 37) is greater than \$109,000, then line 13 of your Schedule A should be blank.</p> <p>Make your changes.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule SA-F1040-019-01</b><br/>           If Schedule A (Form 1040), Line 3 'CalculatedMedicalAllowanceAmt' is equal to [ Line 2 'TaxReturnAGIAmt' multiplied by 7.5% (.075) ] and Form 1040, Line 1 checkbox "Single" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 1 or 5), then the taxpayer must be born before January 2, 1950 and Line 39a checkbox 'Primary65OrOlderInd' must be checked.</p>  | <p>Schedule A, Line 3 Calculation Error</p> <p>Schedule A, Line 3 can be 7.5% of Schedule A, Line 2 only when the following conditions are met:</p> <ul style="list-style-type: none"> <li>• You were born before January 2, 1950</li> <li>• Your filing status is “Single” or “Qualifying widow(er)</li> <li>• Form 1040, Line 39a is checked for you.</li> </ul> <p>Review the instructions for Schedule A, make your corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>          |
| <p><b>Business Rule SA-F1040-020-01</b><br/>           If Schedule A (Form 1040), Line 3 'CalculatedMedicalAllowanceAmt' is equal to [ Line 2 'TaxReturnAGIAmt' multiplied by 7.5% (.075) ] and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Primary or Spouse taxpayer must be born before January 2, 1950 and [ Line 39a checkbox 'Primary65OrOlderInd' or 'Spouse65OrOlderInd' ] must be checked.</p>   | <p>Schedule A, Line 3 calculation error</p> <p>Schedule A, Line 3 can be 7.5% of Schedule A, Line 2 only when the following conditions are met:</p> <ul style="list-style-type: none"> <li>• You or your spouse (if filing Jointly) were born before January 2, 1950</li> <li>• Form 1040, Line 39a is checked for you or your spouse (if filing Jointly)</li> </ul> <p>Review the instructions for Schedule A, make your corrections and submit your return again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> |
| <p><b>Business Rule SC-F1040-003-01</b><br/>           If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'VehiclePlacedInServiceDt' must have a value or Form 4562 must be present in the return.</p>   | <p>Schedule C is missing information</p> <p>You have entered an amount on line 9 of Schedule C, which needs supporting information. If your figure on line 9 is correct, you must either enter information on line 43 of Schedule C or complete Form 4562.</p> <p>Form 4562 for Schedule C can only be added from line 13 of Schedule C.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule SC-F1040-004-01</b><br/>           If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero</p>   | <p>Your Schedule C is missing information.</p>   |

| Business Rule  | Possible Solution(s)  |
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| <p>value, Line 43 'VehiclePlacedInServiceDt' must have a value.</p>  | <p>When you enter mileage on Schedule C, Line 44a, you must enter a date on line 43 of Schedule C. Review the Schedule C instructions for the lines in question, make your correction(s) and submit your return again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>   |
| <p><b>Business Rule SD-F1040-001</b><br/>If Schedule D (Form 1040) is present in the return, either Schedule D (Form 1040), Line 16<br/>'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21<br/>'AllowableLossAmt' must be equal to Form 1040, Line 13<br/>'CapitalGainLossAmt'.</p> | <p>Form 1040, Line 13 Error</p> <p>When Schedule D is part of a return, line 16 or line 21 of Schedule D must match line 13 of Form 1040. Review the instructions for Form 1040, Line 13 and Schedule D.</p> <p>Make the corrections and submit your return again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |
| <p><b>Business Rule SEIC-F1040-501-02</b><br/>Each 'QualifyingChildNameControlTxt' that has a value on Schedule EIC(Form 1040A or 1040), Line 1, and<br/>'QualifyingChildSSN' that has a value on Line 2, must match that in the e-File database.</p>  | <p>This error occurs when a dependent's Social Security Number (SSN) or ITIN and name do not match IRS records. Please verify the dependent's name and SSN with the Social Security card or by contacting the Social Security Administration (SSA) at 800-772-1213.</p> <p>To verify an ITIN, contact Accounts Management at 800-829-1040.</p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p> <p>If the SSN, ITIN, or name are still rejected, please submit a paper return.</p> |
| <p><b>Business Rule SEIC-F1040-535-02</b><br/>For each child on Schedule EIC (Form 1040A or Form 1040), Line 2<br/>'QualifyingChildSSN' and Line 3<br/>'ChildBirthYr' must match that in the e-File database.</p>  | <p>There is a problem with Schedule EIC, Line 2 and/or Line 3. The child's SSN and year of birth do not match our records. Check the SSN against the child's social security card and make sure the year.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Also, if you are making an electronic payment you must re-date that section.</p>  |

We apologize for the difficulty you are having resolving your Business Rule error(s).

Solutions to 90% of the Business Rule errors taxpayers received are contained in this document.

It may take a week or more for us to reply to your request for assistance with your error; therefore, if you haven't yet tried to search this document for a solution, please do so before you [contact us](#).